

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.18433 of 2007

Date of Decision: 6.12.2007

M/s Shiv Shankar Industries, Delhi

..Petitioner.

Vs.

State of Haryana and others

..Respondents.

CORAM : HON'BLE MR.JUSTICE M.M.KUMAR

HON'BLE MR.JUSTICE RAKESH KUMAR JAIN

Present: Mr.Puneet Bali, Advocate for the petitioner.

M.M.KUMAR, J.

This order shall dispose of Civil Writ petition No.18433 of 2007 and 18434 of 2007 as common question of law and fact is involved therein.

It is admitted position that directions have already been issued in CWP No.6979 of 2007 vide order dated 10.5.2007 for deciding the issue raised in that petition, which is sought to be raised again in this petition. However, on perusal of legal notice dated 9.1.2007 (P/14), it transpires that the legal notice was sent only to Director Food and Supplies Haryana, Managing Director, Haryana Agro Industries Corporation Ltd., Managing Director Haryana Ware Housing Corporation, whereas only a copy was sent to the Excise and Taxation Officer for information and necessary action. Therefore, no direction could be issued on 10.5.2007 in the above mentioned petition to the Excise and Taxation Officer . The Managing Director of Haryana Agro Industries as well as the Managing Director, Haryana Ware housing Corporation vide orders dated 10.7.2007 (P/16) and dated 23.7.2007 (P/17) respectively have rejected the claim of the petitioner

by observing that the matter lies within the domain of Excise and Taxation Officer. Similar order has been passed by the Director, Food and Supplies Haryana on 26.7.2007 (P/18).

In view of the above, we dispose of the writ petition by directing respondent No.5 Excise and Taxation officer to decide the claim made by the petitioner by passing a speaking order on the legal notice sent by the petitioner after affording an opportunity of personal hearing to the petitioner. After passing of order by the Excise and Taxation Officers, the petitioner may challenge the same in appeal, if so advised, as per the law provided by the Haryana Value Added Tax Act, 2003. It is made clear that any observation made by the Managing Director, Haryana Agro Industries Haryana Ware Housing Corporation and Director Food and Supplies Haryana (P.18)in their respective orders, shall not be taken into consideration by respondent no.5.

The writ petition stands disposed of in the above terms.

**(M.M.Kumar)
Judge**

**(Rakesh Kumar Jain)
Judge**

6.12.2007
Meenu